

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LINCOLNVILLE

2007-08

240 - 069

1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|-------|------|--------------|-----------|-------|
| 9 ATTENDING PUPILS (APRIL 2006) | 130 | 76 | 206 | 0 | 206 |
| 10 ATTENDING PUPILS (OCTOBER 2006) | 124 | 73 | 197 | 0 | 197 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006 | 127.0 | 74.5 | 201.5 (100%) | 0.0 (0%) | 201.5 |

| 12 Position | K-5 | 6-8 | 9-12 | = | E.P.S. FTE | Actual FTE | = | Ratio X | EPS Tot Salary | = | Elementary Salary | Secondary Salary |
|--------------------|-------------|-------------|-------------|---|------------|------------|---|---------|----------------|---|-------------------|------------------|
| A. TEACHERS | 7.5 (17:1) | 4.7 (16:1) | 0.0 (15:1) | = | 12.2 / | 17.5 = | = | .70 X | 793,931 = | = | 555,752 | 0 |
| B. GUIDANCE | 0.4 (350:1) | 0.2 (350:1) | 0.0 (250:1) | = | 0.6 / | 0.8 = | = | .75 X | 28,478 = | = | 21,359 | 0 |
| C. LIBRARIANS | 0.2 (800:1) | 0.1 (800:1) | 0.0 (800:1) | = | 0.3 / | 1.0 = | = | .30 X | 55,896 = | = | 16,769 | 0 |
| D. HEALTH | 0.2 (800:1) | 0.1 (800:1) | 0.0 (800:1) | = | 0.3 / | 0.7 = | = | .43 X | 28,786 = | = | 12,378 | 0 |
| E. EDUCATION TECHS | 1.3 (100:1) | 0.7 (100:1) | 0.0 (250:1) | = | 2.0 / | 0.0 = | = | 2.00 X | 0 = | = | 24,248 | 0 |
| F. LIBRARY TECHS | 0.3 (500:1) | 0.1 (500:1) | 0.0 (500:1) | = | 0.4 / | 0.0 = | = | .40 X | 0 = | = | 5,192 | 0 |
| G. CLERICAL | 0.6 (200:1) | 0.4 (200:1) | 0.0 (200:1) | = | 1.0 / | 1.2 = | = | .83 X | 35,266 = | = | 29,271 | 0 |
| H. SCHOOL ADMIN. | 0.4 (305:1) | 0.2 (305:1) | 0.0 (315:1) | = | 0.6 / | 1.0 = | = | .60 X | 68,038 = | = | 40,823 | 0 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 33 | 33 | 6,650 | 0 |
| B. Supplies and Equipment | 311 | 430 | 62,667 | 0 |
| C. Professional Development | 52 | 52 | 10,478 | 0 |
| D. Instructional Leadership Support | 21 | 21 | 4,232 | 0 |
| E. Co- and Extra-Curricular Student | 30 | 102 | 6,045 | 0 |
| F. System Administration/Support | 359 | 356 | 72,339 | 0 |
| G. Operations & Maintenance | 956 | 1,136 | 192,634 | 0 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 115,189 | 0 |
| B. Education & Library Technicians | 36.00% | 10,598 | 0 |
| C. Clerical | 29.00% | 8,489 | 0 |
| D. School Administrators | 14.00% | 5,715 | 0 |

| | | |
|--|---------|---|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.01) | 8,524 | 0 |
| 16 Adjustment for Title I Revenues | -19,798 | 0 |

| | | |
|-----------------|----------|---|
| 17 TOTALS | 1189,553 | 0 |
| 18 E.P.S. RATES | 5,903 | 0 |

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A. OPERATING COST ALLOCATIONS

| 19 | RESIDENT PUPILS | K-8 | 9-12 | TOTAL | | |
|-----------------|---|--------------------------|--------------------------|-------|------------------|----------------|
| | APRIL 2004 | 209.0 | 0.0 | 209.0 | | |
| | OCTOBER 2004 | 205.0 | 0.0 | 205.0 | | |
| | APRIL 2005 | 212.0 | 0.0 | 212.0 | | |
| | OCTOBER 2005 | 194.0 | 0.0 | 194.0 | | |
| | APRIL 2006 | 208.0 | 0.0 | 208.0 | | |
| | OCTOBER 2006 | 198.0 | 0.0 | 198.0 | | |
| | | | | | | |
| 21 | BASIC COUNTS | AVG. CAL. YEAR PUPILS | DECLINING ENROLL. ADJ | X | SAU EPS RATES | |
| | K-8 PUPILS | 203.0 + | 1.33 | X | 5,903.00 | = 1,206,159.99 |
| | 9-12 PUPILS | 0.0 + | 0.00 | X | 0.00 | = 0.00 |
| | ADULT EDUC. COURSES AT .1 | 0.0 | | X | 0.00 | = 0.00 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,903.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,903.00 | = 0.00 |
| | | | | | | |
| WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | | |
| | K-8 DISADVANTAGED @ .3333 | 67.7 | X .15 | X | 5,903.00 | = 59,944.97 |
| | 9-12 DISADVANTAGED @ .3333 | 0.0 | X .15 | X | 0.00 | = 0.00 |
| | K-8 LIMITED ENGLISH PROF. | 0.0 | X .500 | X | 5,903.00 | = 0.00 |
| | 9-12 LIMITED ENGLISH PROF. | 0.0 | X .500 | X | 0.00 | = 0.00 |
| | | | | | | |
| TARGETED FUNDS | PUPILS | WEIGHTS | X | | | |
| | K-8 STUDENT ASSESSMENT | 203.0 | | X | 40.00 | = 8,120.00 |
| | 9-12 STUDENT ASSESSMENT | 0.0 | | X | 40.00 | = 0.00 |
| | K-8 TECHNOLOGY RESOURCES | 203.0 | | X | 87.00 | = 17,661.00 |
| | 9-12 TECHNOLOGY RESOURCES | 0.0 | | X | 265.00 | = 0.00 |
| | K-2 PUPILS | 59.5 | X .10 | X | 5,903.00 | = 35,122.85 |
| | | | | | | |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | | | | | | |
| | OPERATING ALLOCATION | | | | | 1,327,008.81 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 % | | | | | 1,260,658.36 |
| | | | | | | |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 1,260,658.36 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|-----------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2005-06 | 21,969.73 | X | 102.90% | = | 22,606.85 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 324,804.64 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06 | 0.00 | X | 102.90% | = | 0.00 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 118,059.27 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2006-07 | | | | | 0.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 465,470.76 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 1,726,129.12 |

C. DEBT SERVICE ALLOCATIONS

| 41 | DEBT SERVICE | NAME OF PROJECT | PRINCIPAL | INTEREST | |
|-----|---|--------------------------------|------------|------------|--------------|
| | | 11/01/07 NEW ELEMENTARY SCHOOL | 331,708.00 | 137,789.96 | 469,497.96 |
| | | 05/01/08 NEW ELEMENTARY SCHOOL | 0.00 | 131,985.07 | 131,985.07 |
| 42 | TOTAL PRINCIPAL & INTEREST | | 331,708.00 | 269,775.03 | 601,483.03 |
| 43 | APPROVED LEASES FOR 2006-07 | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2006-07 | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2005-06 | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 601,483.03 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 2,327,612.15 |

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

| | | | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION | | | | | | | | | |
|--------------|-----------------------|-------|---------|----------------------|------------------|--------------------|------|--------------------|--------------|----|------------------|--------------|--------------|---------|-------|
| LINCOLNVILLE | AVG. CAL. YEAR PUPILS | 203.0 | 100.00% | 2006 STATE VALUATION | 232,522,360 | MILL EXPECTATION | 7.44 | LOCAL CONTRIBUTION | 1,729,966.36 | OR | TOTAL ALLOCATION | 2,327,612.15 | 1,729,966.36 | 100.00% | 7.44M |
| TOTAL | AVG. CAL. YEAR PUPILS | 203.0 | | 2006 STATE VALUATION | 232,522,360 | MILL EXPECTATION | | LOCAL CONTRIBUTION | 1,729,966.36 | | TOTAL ALLOCATION | 2,327,612.15 | 1,729,966.36 | 100.00% | 7.44M |

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
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| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|---------------------|------------------------|------------------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 2,327,612.15 | 1,729,966.36 | 597,645.79 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 2,327,612.15 | 1,729,966.36 | 597,645.79 |
| 51 PLUS AUDIT ADJUSTMENTS | | | 0.00 |
| 52 LESS AUDIT ADJUSTMENTS | | | 0.00 |
| 53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION | | | 0.00 |
| 54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3% | | | 0.00 |
| 55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT | | | 0.00 |
| 56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT | | | 0.00 |
| 57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT | | | 0.00 |
| 58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686 | | | 26,037.53 |
| 58G LIMITATION OF INCREASES ADJUSTMENT - 15% | | | 0.00 |
| 59A MINIMUM TEACHER SALARY ADJUSTMENT | | | 0.00 |
| 59B REGIONALIZATION AND EFFICIENCY ASSISTANCE | | | 0.00 |
| 60 A D J U S T E D S T A T E C O N T R I B U T I O N | | | 623,683.32 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | | LOCAL SHARE % = 74.32% | STATE SHARE % = 25.68% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | | LOCAL SHARE % = 73.21% | STATE SHARE % = 26.79% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 2,393,962.60 | | |